

previous biennium. Such amounts shall be rounded to the nearest one hundred dollars.

Passed the Senate April 8, 1987.

Passed the House April 2, 1987.

Approved by the Governor April 17, 1987.

Filed in Office of Secretary of State April 17, 1987.

## CHAPTER 82

[Substitute Senate Bill No. 5199]

### TAXING DISTRICTS' OFFICIAL BOUNDARIES

AN ACT Relating to taxing district boundary changes; and amending RCW 84.09.030.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 84.09.030, chapter 15, Laws of 1961 as last amended by section 9, chapter 203, Laws of 1984 and RCW 84.09.030 are each amended to read as follows:

For the purposes of property taxation and the levy of property taxes the boundaries of counties, cities and all other taxing districts shall be the established official boundaries of such districts existing on the first day of March of the year in which the levy is made, and no such levy shall be made for any taxing district whose boundaries were not duly established on the first day of March of such year: ~~PROVIDED, That ((for the year 1984 only the boundaries of library districts shall be the established official boundaries existing on the first day of October. PROVIDED FURTHER, That for the year 1984 only, boundaries of public hospital districts shall be the established official boundaries existing on the first day of April))~~ boundaries for port districts newly formed by election, with boundaries coterminus with other taxing district boundaries established prior to the first day of March, shall be the established official boundaries existing on the first day of October following formation. In any case where any instrument setting forth the official boundaries of any newly established taxing district, or setting forth any change in such boundaries, is required by law to be filed in the office of the county auditor or other county official, said instrument shall be filed in triplicate. The officer with whom such instrument is filed shall transmit two copies to the county assessor.

Passed the Senate February 23, 1987.

Passed the House April 7, 1987.

Approved by the Governor April 17, 1987.

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